

27. (1) Salt in store at any private salt-work on the date when it is suppressed or when a license for the manufacture, excavation or collection of salt thereat or the removal of salt therefrom is withheld, suspended or withdrawn, may be removed by the licensee of the salt-work within the period of six months from the said date, and for the purpose of such removal the license shall for the said period be deemed to continue in force.

Removal of salt from suppressed and unlicensed private salt-works.

(2) The Collector may cause any salt which remains at any such salt-work after the expiry of the said period of six months to be put up for sale, and if the price offered be not less than the duty leviable thereon may sell it. If the price offered be less than the amount of the duty, he may cause the salt to be destroyed.

CHAPTER V.

REMOVAL OF SALT FROM SALT-WORKS OR GOVERNMENT WAREHOUSES.

128. No salt shall be removed from any salt-work or from any Government warehouse or store, otherwise than on account of Government, except under a authority and subject to the terms and conditions of a permit to be granted by a salt-revenue-officer empowered in this behalf.

Removal of salt from a salt-work or Government warehouse without a permit prohibited.

129. No such permit shall be granted until after payment of the duty and other charges, if any, payable to Government in respect of the salt intended to be removed, nor except upon a written application for the same.

Permit to be granted only after payment duty and charges and on a written application.

130. (1) The duty and other charges, if any, payable to Government shall be paid to such officer as the Commissioner from time to time directs¹; and he shall give a receipt for the payment in such form as the Commissioner may prescribe.

Payment of duty and charges.

(2) If the officer authorized to receive the said payment is the same salt-revenue-officer who is empowered to grant the permit, the amount of the duty and other charges, if any, payable to Government in respect of

¹ For rules issued under ss. 28 to 35, for the sale of salt from the Maurypur Mach Salt-works, see Bombay Local-Rules and Orders.

² For rules relating to the receipt of Government duty and the price of Baragra salt manufactured at the Pritchard salt-works, see Bombay List of Local Rules and Orders.

the salt intended to be removed shall be presented to the said officer, along with the written application for a permit, and the said officer's receipt therefor may be attached to the permit. Otherwise the receipt of the officer authorized to receive payment of the duty and other charges, if any, shall accompany the written application for a permit.

Form and contents of receipt, written application and permit.

131. (1) The receipt and written application shall, respectively, be in such form and be signed by such persons and contain such particulars as the Commissioner from time to time directs.

(2) The permit shall specify:

- (a) The amount of duty and other charges, if any, paid ;
- (b) The quantity of salt to be removed ;
- (c) The salt-work, or Government warehouse or store from which and the person by whom the salt is to be removed ;
- (d) in the case of salt removed from a salt-work, the preventive station at which the salt is to be examined ;
- (e) the place to which and the route by which the salt is to be taken ;
- (f) the period for which the permit shall be in force ;

and shall be in such form and contain such other particulars, if any, as the Commissioner from time to time directs.

Order to subordinate salt-revenue-officer may be attached to permit.

132. (1) If the Commissioner so directs, there shall be attached to the permit an order to the salt-revenue-officer in subordinate charge of the salt-work or Government warehouse or store from which salt is to be removed, requiring him to allow the quantity of salt mentioned in the permit to be removed, and to endorse upon the order a certificate signed by himself and by the person who removes the salt and, if it is removed from a private salt-work, by the licensee of the salt-work, as to the correctness of the weighment and of the scales and weights used in weighing the salt.

(2) The said order and certificate shall be in such form and contain such particulars as the Commissioner from time to time prescribes.

Course to be followed by salt-revenue-officer in subordinate charge of salt-works,

133. When a permit is presented to the salt-revenue-officer in subordinate charge of a salt-work, or of a Government warehouse or store, he shall :

- (a) fill up the blanks therein, if any, intended to be filled up by him ;

- (b) permit the authorized amount of salt to be weighed out for etc., when removal; permit is presented to him.
- (c) tear of and retain the order, if any, attached to the permit;
- (d) fill in and take the signatures of the proper person beneath, and himself attest the certificate to be endorsed on the said order, if any;
- (e) return the permit to the person entitled to remove the salt and permit the salt to be removed.

¹ 34. (1) Salt removed from a salt-work under a permit as aforesaid shall be taken, together with the permit covering it, direct to the preventive station named in the permit, within the period prescribed in such permit. Salt how to be dealt with after leaving a salt-work.

(2) Subject to such orders as the Collector from time to time issues in this behalf, the salt-revenue-officer in charge of the preventive station may examine and re-weigh the salt under removal.

(3) If the said officer shall be satisfied that the quantity of salt under removal is not in excess of the quantity specified in the permit, he shall allow it to pass, and, after endorsing the permit to the effect that he has passed the same, shall return it to the person removing the salt.

(4) Thereafter the salt shall be conveyed to the place named in the permit within the period prescribed therein.

¹ 35. It shall be incumbent on every person who has obtained a permit for the removal of salt, either personally or through an agent lawfully appointed for this purpose: Responsibilities of permit-holders.

- (a) to test the scales and weights used in weighing out such salt;
- (b) to prevent the removal of salt in excess of the quantity named in the permit;
- (c) if so required by the salt-revenue-officer in subordinate charge of the salt-work, or Government warehouse, or store, from which the salt is removed, to sign a certificate as to the correctness of the weightment and of the scales and weights used in weighing out the salt;
- (d) to superintend the removal of the salt.

¹ For rules issued under this section, see footnote to s. 28, *supra*.